App.F.IX-4

1925:6 File No. 100-25

Previous References (Genl)
Genl 84-22 (1-2)
G.M. 314-24 (18.30.53)

Serial Nos. 1-8

Later references.

preserve

(31)

GENERAL AND REVENUE SECRETARIAT

Serial Nos. Seven

Part B for 1925

SUBJECT

Refund bill of Revenue Deficit

I.E. 4758-9 & 10.5.26

to
Director IOC
Comptroller to Govt through Genl
Secy

Authorize the Comptroller to adv
in anticipation of the ——— upto
a limit of Rs 10000

Kindly arrange

2631

G.R.S. III-1] 1925.

GENERAL AND REVENUE SECRETARIAT

(Genl.)

NOTES.

File No. 100 - 25

FILE HEADING.

Refund bills of Revenue Deptts

From

The Director of Geol

No. C. 630 Dated 16/1/26 Received 18/1/26

Diary No. 3631] Enclos. One Spare Copies. — [Serial No. 1

BRIEF ABSTRACT OF LETTER.

States that the budget provision of Rs 1000/- under VII Mining Rev. 7. Deduct refunds, has been exceeded, and requests instructions to Govt as to admit and pass in audit further refund bills, as re-appropriation of funds from other sanctioned grants is not possible, and the same can not be made to avail the next year

NOTES AND ORDERS.

1) Subd for other financial Secy. may be consulted 2) The Dir has not stated the probable additional sum he would require for this purpose before the close of the year -

Ry 21/1

Ry 3) yes, please enquire Reasons for the saving & the reasons why surplus funds could not be surrendered in time. Shd also be ascertained.

WD 21/1

21/1

NOTES—First Sheet.

806

3935 2/0051

2

[App. F. III—2

General and Revenue Secretariat | Geol File No. 100 | of 1925.

Serial No

4) Draft engg orders
23/1 23.1.26 5) 23/1 6) Issue 23.1

2) To,
Director of Geology
No 5026 dt. 25/1/26
Calls for further particulars in the matter

No Bh/esw/2/26

3 From the Dir of Geol
No C/630-2 dt 1.2.26
Furnishes the particulars called in the matter of grant of Rs. 1500/- required under same Rule"

INDUSTRIES & COMMERCE BRANCH

Refer Para 3 of rules
7) Filed. for orders with a copy vol. I. the deposits of lease & licence holders in the Geol. Dept are classed under "Rev. Deposits" the mode of treatment of these deposits, & repayments etc is in Sec 399 - 409 (pp. 256-263).

Copy put up

cl.(i) Sec. 399. (Page 257)

A

8) A spare copy of G.O. dt 21-6-23 to the Dir. of Geol. to show the deposits, under the is also put up.

G.C. Sec 38-9 dt 21/6/23
Ind. 87-22-2

B

9) The Dir's request

NOTE—Contn. Sheet

WD 01264—GPB—40,000 -17-12-25

General and Revenue Secretariat

Genl File No. 100 of 1925

Serial No

additional sum of Rs 1500/- for refunds for the rest of the year, may be sanctioned. And so may be communicated.

R Sec / WP 5/2

10) A - in the office note is not relevant When the items are credited to 'Rev Deposits' no question of budget provision arises

(i) The District says that 'Deposits' are credited in Treasuries to Head Civil Revenue. What explanation.

(ii) Please look up the rules as to the grant of refunds

(iii) Was the item of 320 refund till the District letter sanctioning grant.

11) The budget file may also be perused L S/L WP 5/2

K in Genl 25/23

Genl 163-26-1. K forwarded for comments grant breach forms. 1 & 2 up.

Vide Para 10 (i)

12) under rules 1 & 2 parallel of Sec. 9 M.A C the Dir of Genl should have enquired the items then & there in future head been any mistake on the part of the Treasuries & such the Dir should explain the point

Vol. I (page 26)

13) Para 10 (ii) G.O. authorising the Dir of Genl to sanction refunds put up

NOTE.—Contn. Sheet

WD 01264—GPB—40,000 -17-12-25

General and Revenue Secretariat

Genl File No 100 of 1925

Serial No

additional sum of Rs 1500/- for refunds for the rest of the year may be sanctioned and sec may be communicated.

R Sec 10) A - In the office note is not relevant When the items are credited to Rev Deposits no question of budget provision arises

(a) The Draft says that ~~Deposits~~ (Deposits) are credited in Treasury to Head Minor Revenue. This requires explanation.

(ii) B Please look up the rules re the grant of refunds

(iii) C Was the item of 320 rupees till the Draft letter sanctioned by Govt.

K in Genl 25/23

11) K The budget pln may also be perhaps WD 57/2 S/L

? ? 16 3-24-1. K transmitted from the Genl branch for r. & p. & l/p.

Genl 12) Para 10 (i) under rules 1 & 2 parallel of Act Sec 9 M.A.C. the Dir of Genl. should have enquired the items then & there if-there had been any mistake on the part of the Treasuries & if such the Dir should explain the point

Vol. I (page 26)

13) Para 10 (ii) & 00 authorising the Dir of Genl to sanction refunds put up

NOTE.—Contn. Sheet

WD 01264—GPB—40,000—17-12-35

General and Revenue Secretariat | Ger. File No. 100 of 1925.

Serial No.

14) Para 10 (iii). The refund of Rs. 32-0/- was sanctd. by Govt. (No. S.C.2713/ Ger. 25-22-17 & 16-10-24 - para 2)

15) Para 11 — § 2 163-24-1 Scrutiny the Budget Estimates & framing Rev. is put up.

16) For orders Subd to Rev Sec

18-2-26.

17) Accordg to the actuals of previous years a sum of Rs 1000/ is entered in the budget as provision for Refunds under VIII Mining Revenue

18) The District reports that certain items of deposits received from the licensees are wrongly credited in the Treasuries to the Rev head Mining Rev instead of to Deposits as required by rules, and that the refund of such deposits has become necessary. And as the provision made in the budget (1000) has been exhausted & the Surplus has declined to pass the refundable Claims presented by the Dists. An additional sum of Rs 1500 is therefore asked for under 'Refunds'

* K (Limited)

K

. 257. H.A.C

. 399.(i)

NOTE—Contn. Sheet

3935

WD 01261—GPB—40,000—17-12-25
App. F. III—2]

General and Revenue Secretariat | E & R File No. 100 of 1925

Serial No.

19) The circumstances under which the payments made by the licensees were credited to Mining Rent instead of to Deposit are not known.

20) If the Dept. had withheld the particulars regarding the money ~~in the Dept.~~ to be remitted. The same to be by which challans ~~furnished by the Dept. then~~ prepared the Duplicate copies, there would have been no occasion for such mistakes if ~~any~~ as stated in items which should be credited to Deposit have been wrongly treated as Rent, the necessary adjustment may be made by the Comptr. by means of transfer entries

21) In any case the net revenue of the Dept. will not be affected, as against the sum suspended ~~will~~ when refunded there would be corresponding credit under the Rent head. Refunds are inevitable payments and have to be made.

22) The H. Secy may be requested to speak the Addl. Secy. accordingly.

1871 members

23) Cannot be transferred by Secretariat above to be made which necessarily ~~as~~ from Secs may be Secretariat

2168/25

499/1872

1328

NOTE—Contn. Sheet

k 1872/26. d

Serial No

Fe 1689

24) If the misclassification is in the current year's accounts, it can be set right by a transfer entry and there will be no need for an additional grant under "Refunds" If, however, it was in the closed accounts of any previous year the transfer from "Revenue" to "Deposits" can only be by debit to the head of "Refunds" and any additional expenditure under "Refunds" requires provision, whether by re-appropriation or by an additional grant

22.2.26

25) May the Comptroller Comptroller KO

1st Member

630/22.2

26) Yes

22/2

27) Forwarded, with complements to the Comptroller express Govt for opinion

By order

for Secretary, to Govt Rev Dept

W.P. 235

25 FEB 1926

GENL. & REV. SECTT.

2. MAR. 1926

G. D. SECTION.

2158/26

V.O No. 90 I.D.G.A dt 1st March 1926.

28) The credit under ~~difference~~ reference relates to previous years. As the amounts have already been credited to the Revenue Head of the Department the only course left is to debit them to "Refunds" under VIII Mining Revenue

GEN. SECTT.

22 FEB 1926

INDUSTRIES & COMMERCE BRANCH.

GEN. & REV. SECTT.

2 MAR 1926

INDUSTRIES & COMMERCE BRANCH.

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat | Ecd File No. 100 of 1925

Serial No

29) As the Budget provision under "Refunds" has already been exceeded additional funds are required to meet the excess already incurred as well as further expenditure.

30) As regards the amount of deposits that might have been credited into the treasury during the current year the Department has to be instructed to make a list of them and ask the treasuries concerned to propose the necessary alterations in the accounts.

J Ardagh Nov 25
Comptroller

Approved

31) In formal orders 2/3

Rev Sec WR 2/3

32) As the excess amount is required urgently and a supplementary demand has to be placed before the L.C.

33) As the expenditure is regularised urgently, the Comptroller has to be authorised to advance and the refunds will pending formal sanction of the Board. As regards B, the Director may be (Mr. Mackie Thom Aldwell) asked to take action as suggested

K 2290/25

[illegible] SECRETARIAT 1542 CONFERENCE

k 2/3

WR 3/3

Mackie Thom 3/3 Gth 3.11.26

5/3/26

Gth 5.11

34) The Dy Secretary may be authorised to issue orders for refunds remarks to be sanctioned & mentioning in future in which Excise items may

WR 8/3

NOTE—Contn. Sheet

WD 01264—GPB—40,000—17-12-25
App. F. III—2]

3925

General and Revenue Secretariat

Geol File No. 1000 of 1925

Serial No.

credit of Depts. and also state what amount of the lapse available can be Current year's Budget allotment for the purpose

6/3 4

3) Submitted draft 8/3/26 3A) 3B) Issue 8/3/26

4) To, Issued No 2c 6225 dt 9/3/26
Director of Geology.
No 6225 dt. 9. 3. 26
Calls for a Statement of Refunds to be sent with information as to the Grant left out of the Budget allotment for the purpose

GEN. & REV. SECRETARIAT
13 MAR 1926
INDUSTRIES & COMMERCE BRANCH.

5 From the Dir. of Geol
No. C/630-4 dt 20:3:26
forwards a statement of refunds pending disposal as called for & states that an addl grant of Rs. 16000/- is necessary as the amount of Rs. 10000/- provided in the Current Years budget has been exhausted

NOTE—Contn. Sheet

4858

WD 01264—GPB—40,000—17-12-25.

General and Revenue Secretariat | File No. 100 of 1925.

Serial No.

38) Refer:— Para 34 of notes on pages 7-8 for orders.

29/3/26 39) R Sec 24/3

40) Please draft and add allotment

26/3 24/3

41) Draft Rule 26/3/26 Typed Dft as noted please 27/3

43) Typed draft Rule for add 29/3/26 R Sec 29/3

44) 1st number 30/3.

896/31.3

45) The draft may be submitted for Darwan approval also typed for Sec 31/3

Dewan Thro' Fin Sec 1/4

46) I do not understand the case of refund of Profits — Mr Ward by add Rec Mr Rose the refund

'S OFFICE 5 APR. 1926 Re... 1926

4858

WD 01264—GPB—40,000—17-12-2.

General and Revenue Secretariat

Ext File No. 100 of 1925

Serial No.

38) Refer:— Para 34 of Note in pages 7-8

for orders

29/3/26 VS 31/R Sec WP 24/3

40) Please draft and add allotment

WP 25/3

41) Draft Rule as noted

26/3/26 WP 27/3

43) Typed draft Rule for add

29/3/26 RSec WP 29/3

44) 1st number 30/3

WP 30/3

45) The draft may be submitted for Dewan approval also kept for Sec

31/3

Dewan

Hon'ble Fin Sec

WP 1/4

1.4.26

46) I have understood the case of refund of Refunds — to be forwarded by cash receipt Mahazar the 'file

'S OFFICE 5 APR. 1926

NOTE—Contn. Sheet

WD 01361 –GPB–40,000–17-12-
App. F. III—2]

General and Revenue Secretariat | File No. 100 of 1925

Serial No.

(47) The no y case in the Deputy — was decided a 20/- Wpr in defendants — one will give —

(48) The procedure was Prefect & make Remark after checks the book was in my opinion safe branches W.D.L. Jones

4/4 WP

310/W.4 First M.) WP 8/4 4/4

(49) The Revenue will please note in the Punkah manner for Dawn

2/4 W.P.

General and Revenue Secretariat.

Q&R File No. 100 of 1925

Serial No.

Reference: Dewan's minute dated 6th April 2

****

51) I have examined the refund cases in the Geological Office and have put up this note embod ing the result of the examination.

52) 2. In the current year a provision of Rs.1000/- has been made under "VIII - Mining Revenue - 7 Refunds" Refunds to the extent of Rs.1097-2-0 have been granted during the year, up to the end of February 1926. A statement showing the items of refund granted is put up. Four cases wher in deposits to the extent of Rs.500/- which ought to have been credited to Revenue Deposits were wrongly credited to Mining Revenue. In one case the Tumkur District Treasury was responsible for wrong credit, though it was clearly mentioned in the chellan that the deposit amount should go und Revenue Deposits. In the other two cases, mista has arisen as the entries in the chellans were ma by the parties concerned, who could not give the correct head of credit. When these chellans wer received in the Department, no action was taken t rectify the defect of mis-classification. These wrong credits relate to the years 1912, 1919 and 1920.

52) 3. There are six refund claims amounting to Rs.825/- remaining undisposed of owing to want of funds. Of these, two cases viz., Oakley Bowden J.C. Midford relate to deposits which should have

5886

General and Revenue Secretariat.

Genl File No. 100 of 19 5

Serial No.

been credited under "Revenue Deposits" were wrongly credited to "VIII Mining. The credits relate to 1920 and 1922. As transfer adjustments of these closed years are not possible, the refunds have to be made out of Revenue and to meet these inevitable payments as well as a few others which may come up during the year an additional grant of Rs.1000/- seems necessary and this may be kindly sanctioned.

53) 4. The Director's Office has not maintained a correct account of the deposit transactions, as I have already reported in my audit note The office is not in a position to state how many items of deposits are wrongly credited to Revenue. Blank chellans are sent by the Department to Licensees for filling in and crediting the amounts to the Treasury direct. Misclassifications in the Treasury are not noticed by the Director's Office when the chellans are received from the Treasury or when the Comptroller's credit statements are received. This irregularity has been referred to in the audit note and orders issued in Government Order No.I.C.7115-6 71-25-3 dated. 14 - 4-1926 for rectification of the defects. The Director may be requested to have a list of items of deposits refundable prepared and verified with the Treasury Accounts for fut guidance.

DEWAN'S OFFICE
REGD. 19. APR. 1926
No. 7690

Dewan thro (1st member)

53/17/4

2/18/4

h/16.

WB 17/4

WB 19/4

WD 01264—GPB—40,000—17-12-25

App. F. III—2]

General and Revenue Secretariat

Ecclesiastical File No. 100 of 1925.

Serial No.

52) on Verbal party
Process of may
be issued the
writs Supplied
by the Flag issued
for Jubilee Judgment

55) a/c. Sec.
Draft. as
amended
Secy FD
WP 22/4 h 22/4

56) Subd with 2 drafts as personally directed
20 23.4.26.

57) Two offs mtd for appl
First mtd) WP 24/4

24/4/26

58) Pl. wrong in Sec Amb Supply
to Secy

28/4

59) Please put up action by

60) Typed WP 28/4 h 28/4

61) Two typed drafts subd for appl
20 28/4/26 WP 30/4

1st. member
Secy

draft-
x as amended WP 1/5 first Flag x 1/5 h 8/5 Secy 5.5.26 7.5.26

H.2896
SECRETARIAT
7 MAY 1928

NOTE.—Contn. Sheet

WD 71264—GPB—40,000—17-12-25

General and Revenue Secretariat | Geol File No. 100 of 1925

Serial No.

Issue
VS
8/5/26

Fl 3057

Sents with Off & Fair copies.
Fl. Secty has encurred Previous Page

To Budget Section for info & add part

BJR 13/5/26

To,
The Comptroller
Fl 6578/ dated 14/5/26

noted in file

14/5

6) To,
Dir of Geology & Comptr. Mines Dir
No 7758-9 G. 10/5/26
Authorizes the Comptr. to admit &
bills up to Rs 1000/- in addn. to the
Maximum rate of Refund" this year

GEN. & REV. SECRETARIAT
18 MAY 1926
INDUSTRIES & COMMERCE
BRANCH.

30400

(1) Geol. 100-25-1

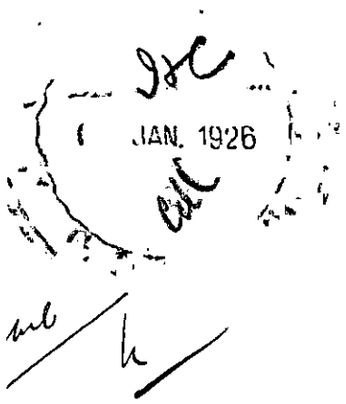
No. C/630 Geol.1

Dated, Bangalore, 16-1-26

D. 3631

From

A. M. SEN, Esq., M.Sc., F.G.S, Etc.,
Offg. Director, Mysore Geological Department.



To

B. Sreenivasa Iyengar, Esq., B.A.B.L.,
Secretary to Government of
His Highness the Maharaja of Mysore,
Revenue Department.

Sir,

I have the honour to state that in the Budget Estimates of Revenue for the current year a sum of Rs.1000/- only was provided by the Comptroller under VIII Mining - Revenue 7 Deduct Refunds, to meet refunds of deposits etc., paid by mining licensees. It is now reported by the Comptroller that the expenditure under this head has already exceeded the amount budgetted for and that further expenditure cannot be admitted in audit without Government orders or re-appropriation of funds obtained. As the latter is not possible to suggest owing to very limited provisions in our budget, it is requested that Government may be - pleased to order that refund bills of revenue deposits sent up by this Department may be admitted and passed for payment as they are sent in, as refunds cannot fairly be allowed to lie over until next year and the parties inconvenienced. The favour of early orders is solicited.

I have the honour to be,
S i r,
Your most obedient servant,

A.M.Sen

Offg. Director,
Mysore Geological Department.

B.N.L/13.

2

Comptroller's Office,

Bangalore dated 7-1-26 No:N.T.4084.

The accompanying bill is returned unaudited with the following observation.

Sd/- M. Virajaja Urs,

Asst. Comptroller,

To

The Director of Geology.

in Mysore.

1. Against the budget provision of Rs.1000/- the expenditure including this bill amounts to Rs.1046-8-0 necessary funds may be obtained to meet the excess as well as future expenditure. Further bills cannot be admitted in audit without Government order or reappropriation of funds obtained

---

Copy.

Offg. Director
Mysore Geological Department.

B.N.L/15.

APP. F. VI. Gl.]

SUBJECT.....

.....

.....

Section Genl

File No. 100 25

Serial No. 2

No. I.C 5026

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *192*

To The Director Genl

Sir,

Date of issue 25-1-26

Signed by Asst. U.W.

Refused

With refee to your letter No. C/630 of 16/1/26 requesting sanction to the audit office admitting in an Art Jubilee bills & Rev deposits on account of the exhaustion of the Budget allotment thereof, I am directed to request you to be so good as to furnish information on the following points

1. The probable additional sum that would be required for this purpose before

List of enclosures.....

Copied by.....

Examined by.....

over

4

before the Hon'ble this year

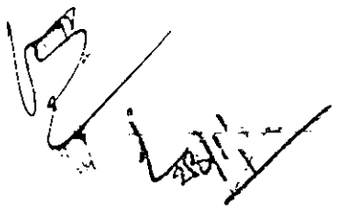
(2) Reasons for exhaustion of the provision

(3) Why the expenditure exceeded the budget authorisation

I have the

VH 03/1

for Rev. Sec



32913

(5

No. 9630-2
Geol. 100-25-3

Dated, Bangalore, 1-2-26

REV. SECTT. EN 38935 1-FEB 26 INDUSTRIES & COMMERCE BRANCH.

From

A. M. SEN, ESQ., M.Sc., F.G.S, ETC.,
Offg. Director, Mysore Geological Department.

GENL. & REV. SECTT. Dt. 2C 1 FEB. 1926 G. D. SECTION.

To

B. Srinivasa Iyengar, Esq., B.A.,B.L.,
Secretary to Government of
His Highness the Maharaja of Mysore,
Revenue Department.

SIR,

In reply to your letter No:I.C.5026 Geol.100-25-2, dated 25-1-26, regarding the budget allotment for refunds under Mining Revenue, I have the honour to state as follo

1. It is estimated that an additional sum of Rs.1500/- will be required for the rest of the current year to meet claims for refunds of amounts from this Department.

2 & 3. The budget provision under this head of refunds of mining revenue is made by the Comptroller himself and only Rs.1000/- was provided for the current year. The refunds from July to October alone came up to Rs.1036-8-0 owing to a single item of Rs.320/- sanctioned for refund to Mr. M. Lakshminarayan Jois of Mysore being the rent paid for renewal of his license which was not granted. Moreover several sums received as deposits will have been credited by the Treasuries to Head Mining Revenue and when they ha to be refunded they have to be met out of this allotment.

In the above circumstances the request made in my letter of 16th January to order the audit office to admit and pass all ~~en~~ refund bills may kindly be sanctioned.

I have the honour to be,
Sir
Your most obedient servant,

A. M. Sen

Offg. Director,
Mysore Geological Department.

B.N.L/

APP. F VI. Gl.]

SUBJECT.....

.....

.....

Section Ecol

File No. 100 - 25

Serial No. 4

No. Lc 6225 dy 9/8/26

Diary No. of letter replied to 3635

General and Revenue Secretariat

( )

the *192*

To

The Dev. of Ecol

.....

Date of issue 9/8/26

Signed by...

Sir

With reference to Govt letter No C/630-2 dt 1-2-26 requesting orders in the matter of an estd: grant of Rs 1500/- required for 'refunds' under "Mining Revenue" I am directed to request Govt to send forward for the information of Govt a statement of refunds pertaining to Ecol Secrett mentioning the Year in

over

List of enclosures.....

Copied by.....

Examined by .....

Much each client was
entitled to depend, & also to
take what amount is still
ft available out of the
current Euro's budget allotment
for the purpose

Thanks

WPSP

Reg. WEnvb

Rec'd

VB

8 Geol. 100-25-5.

No. C/6306-4 Genl.

39200

Dated, Bangalore, 20 - 3 - 26

GENL. & REV. SECTT. Br. 9C 22. MAR. 1926 G. D. SECTION.

GEN. & REV. SECRETT. 22 MAR 1926 DISTRICTS & CORR.

From

A. M. SEN, Esq., M.Sc., F.G.S, Etc.,
Offg. Director, Mysore Geological Department.

To

B. Srinivasa Iyengar, Esq., B.A., B.L.,
Revenue Secretary to the Government of
His Highness the Maharaja of Mysore.

Sir,

With reference to your letter No.I.C.6225/Geol. 100-25-4 dated the 9th instant, I have the honour to forward herewith a statement of refunds pending disposal at present in this Department with the dates on which each of the items was credited into the Treasury Of the sum of Rs805/ now under refund as much as Rs 600/- is deposits, but the amount is noted to have been credited to Service head under mining revenue Hence the amount has to be met from the item provided under the head "Refunds" under VIII - Mining Revenue.

2. It may be stated here that this has been the case in respect of several deposits held in respect of Prospecting Licenses &c. that come up for refund.

3. Before the end of the current year it is expected there will be other deposits to be refunded which for the same reason above mentioned will have to be met from Mining Revenue - Refunds. Hence an additional grant of Rs 1500/- has been asked for and it is requested that the same may kindly be granted.

4. The sum provided in the current year's budget under the refunds under Mining Revenue is only Rs1000/- and as already stated in my letter of 1st February the refunds made & met from this allotment has already exceeded the provision made. There is therefore

therefore no amount available out of the current year's budget allotment for the purpose.

I have the honour to be

Sir

Your most obedient servant O.H

Offg. Director,
Mysore Geological Department.

M.R/19.

10

Mysore Geological Department.

Statement of items pending refund.

	Name.	Amount.	Date of credit.	Remarks.
1)	Oakley Bowden & Co.	560-0-0	14-10-1922	Rs.400/- of this i deposit and Rs.160/- rent on prospecting land. Both credited to Mining Revenue.
2)	J. C. Midford.	200-0-0	6- 2-1920	Deposit credited to Mining Revenue.
3)	Govindaswamy Pillay.	25-0-0	21- 3-1924	Fee for approval certificate. Credited to VIII Mining Revenue.
4)	M.D.Mohamed Ali.	20-0-0	24- 1-1917	Fee for a P.L. application. Credited to 16.Geological 2.Other ~~heads~~ items
5)	A.G.Senapathy.	10-0-0	15-11-1924	Balance of fee for a P.L. Credited to VIII Mining Revenue.
6)	V.P. Lalan	10-0-0	8- 1-1926	Fee for approval certificate. Credited to VIII 3.Mining Revenue

19.3.26.

Offg.Director,
Mysore Geological Department.

Statement showing the history of refund cases, during the year 1925-26.

Sl. No.	Name of Party	Date of ordering refund	Amount of refund.	Head to which the amount was originally credited and date of credit.	Amount so credited.	Remarks.
			Rs.		Rs.	
1.	Lakshminarayana Jois.	26-6-1925	320 0 0	VIII Mining Revenue 10-8-1923.	320 0 0	Credited to proper head.
2.	G. Channaviranpa.	21-4-1925	60-10 0	VIII Mining Revenue 1-8-1919	100 0 0	(1) It was required to be credited to Revenue Deposits but the Tumkur District Treasury it wrongly credited to Mining Revenue. (2) Out of the amount of Rs.100 refundable to the party a sum of Rs.39-6-0 was adjusted by the Dept. towards royalty due from the party, and the balance only was refunded.
3.	B. Rangappa.	15-8-1925	25 0 0	VIII L.R. 22-3-1924.	25 0 0	Credited to proper head.
4.	S. Nanjappa.	23-5-1925	25 0 0	VIII L.R. 15-11-1924	25 0 0	do
5.	A.G.Senapathi.	6-8-1925	60 0 0	VIII L.R. 14-3-1924	60 0 0	do
		29-7-1925	80 0 0	VIII L.R. 29-2-1924.	80 0 0	do

						a lumpsum amount of Rs.150 was paid by the party with a view to apply for an appl. certificate & prospecting licenses. Certificate of approval was granted & license applications were rejected. Hence Rs.125/- became refundable.
7.	J.C. Midford.	11-6-1925.	100 0 0	VIII M.R. 22-9-1920	100 0 0	Ordinary chellan form has been used. No details are available in the chellan. A sum of Rs.310 was credited & the Dept. has classified the various items and have taken credit of Rs.100/- to "Deposits" This is a case of wrong credit.
8.	J. Bur.	6-10-1925	30 0 0	VIII M.R. 4-6-1924.	30 0 0	The chellan presented by the party does not make mention to which head the amount has to be credited. It is vaguely stated " on account of prospecting licenses"
9.	J.C.Midford.	17-10-1925.	100 0 0	VIII M.R. 6-2-1920	700 0 0	The chellan presented by the party does not make mention of the credit head but refer to prospecting license. Out of Rs 700 credited on 6th Feby. 1920 the sum of Rs.100 has been refunded as the period of contract was over. This amount which ought to have been credited to Rev.Dept was wrongly credited to Mining Revenue

Sl. No.	Name of Party.	Date of ordering refund.	Amount of refund.	Head to which the amount was originally credited & date of credit.	Amount so credited	Remarks
			Rs.		Rs.	
10.	Gold Fields of Mysor and General Exploration Co.	27-7-1925.	40 0 0	VIII Mining Revenue 1-9-1922.	40 0 0	Correct credit. Application having been rejected fee became refundable.
11.	C.R.Valentine	12-5-1925	131 8 0	VIII Mining Revenue 25-1-1912.	200 0 0	The license holder not having filled up the excavations made on the prospecting blocks, a sum of Rs.131-8-0 from out of deposit of Rs.200 was placed at the disposal of D.C. Shimoga Dist. to get the pits filled up. This is a case of wrong credit.
		Total	Rs.1,097 2 0			

Statement II showing the history of refund cases pending sanction.

Name	Amount.	Date of credit.	Remarks.
1. Oakley Bowden & Co.	560-0-0	14-10-1922.	Rs. 400/- Deposit and 160/- Rent on prospecting lands. Both credited to Mining Revenue on 14-10-22, though the chellan showed to which head the amounts had to be credited. G.O.No.I.C.3898/ Geol.51-23-4 dated 19-12-23 sanctioning the Refund of both the items. N.B. Grant of license was once sanctioned but rejected subsequently owing to the delay in payment. Hence refund of Rs 160/- is also permissible.
2. J.C. Midford.	200-0-0	6-2-1920	Wrongly credited to Mining Revenue on 6-2-1920 because the chellan which was prepared by the party himself did not make mention of the proper head to which the amount had to be credited. On the completion of the period of contract, the amount held in deposit becomes refundable.
3. Govindasamy Pillay	25-0-0	21-3-1924	Fee for a certificate of approval. Credited to Mining Revenue. Refund sanctioned in G.O.No.I.C.4652-3/Geol-75-252 dated 12-1-26 on account of the party's not applying for a certificate. He credited the amount but refrained from applying.
4. M-D. Mohamed Ali.	20-0-0	24-1-1917	Prospecting License application fee credited to 16. Geological Survey.

				Treasury chellan not available. This information was taken from the treasury certificate on the refund bill. Application rejected.
5.	A.G. Senapathy	10-0-0	15-11-1924.	Balance of Fee for a prospecting License Credited on 15-11-24 by the party. Chellan does not specify the proper head of credit. Vaguely said Prospecting License. Application rejected. Hence amount is refundable.
6.	V.P.Lalan.	10-0-0	8-1-1926.	Fee for renewal of approval certificate. Credited to Mining Revenue. Certificate not granted.

Geol. 100-26-6

Srinivasa Revenue Secretary to Government. 12/4/1926

M.C. &c.

Immediate.

General and Revenue Secretariat

Dated 12th April 1926.

Dear Mr. Ben,

With reference to correspondence ending with your letter M.636 dated 20th inst. 1926 regarding additional grant of Rs.1,50(for erecting certain mills I am desired to request you to furnish me with a statement of cases in which deposits were credited to revenue and not to the ~~Govt.~~ Govt. (Deposit) Head. To facilitate the disposal of the case I propose visiting your office on Wednesday the 14th instant at 9 A.M. If you have no objection you may kindly ask your Personal Assistant and the clerk who maintains deposit registers to furnish me with the necessary information and explain the case.

A line in reply as to whether this arrangement suits you is requested.

Yours Sincerely,

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12/4

(1) 15 2 of 5

Proceedings of the Government of His Highness the Maharaja of Mysore.

Geol. 100-25-36.7

Letter No.C/630 dated 16th January 1926 from the Director of Geology requesting the issue of instructions to the Comptroller to admit, in audit, refund bills of revenue deposits, as the amount provided under"VIII. Mining Rev.7. Deduct Refunds" in the current year's budget, has been exhausted owing to the fact that claims for refunds of deposits wrongly credited to Revenue instead of Deposit are required to be paid out of the grant under service heads.

2. Unofficial opinion from the Comptroller dated 1st March 1926 stating that as the budget provision under "Refunds" has already been exceeded, additional funds are necessary under this head if more refund bills are to be admitted.

3. Correspondence ending with letter No.C/630-4 dated 20th March 1926 from the Director of Geology forwarding a statement of refunds pending disposal in the department and requesting an additional grant of Rs.1500/- under the head "Refunds"

Order No. 27)58-9

Dated, B a n g a l o r e, 10th May 1926

In the circumstances Government are pleased to authorise the Comptroller to admit in audit refund bills up to a limit of Rs.1,000/- in addition to the provision in the current year's budget under "VIII. Mining Rev. 7 Refunds"

An additional demand for this amount will be placed before the next session of the Legislative Council,

fair draft

30/4

Secretary to Govt
Revenue Department.

To

The Director of Geology in Mysore.

The Comptroller to Government, through the Financial Secretariat.

Geol 100-25-3
17 & 8.
10/5/26

To

The Director of Geology in Mysore,

Bangalore.

In continuation of Govt. Proceedings 27758-3-Revl 100-25-3 dated 10/5/1926 passing orders in the matter of an ditional grant of Rs.1,000/- under "VIII ning Revenue - 7 - Refunds" I am direct- to observe that an additional grant uld not have been rendered necessary if amounts tendered as "Deposits" had properly to the debit head n credited under "Deposits" instead of ng wrongly credited to "Revenue". In absence of a correct account of the osit transactions in your Office, the Department is obviously unable to state what items of deposits were wrongly credited to'Revenue! I am to invite you attention to the instructions conveyed in Order No.I.C.7115-16/Geol. 71-25-3 dated 14th April 1926 in regard to the avoidanc of the irregularity in your Office of omitting to notice the misclassifications in the Treasury when the Treasury receipt chellans are received from the parties wi the applications, or credit statements fr the Comptroller. Such misclassificatio can be minimised, if, when sending blank chellans to parties, full instructions ar given to them, regarding the heads of credit of the amounts to be tendered by them at the Treasury and prompt action is taken by your office for rectifying

isclassifications noticed It is also necessary that a list of items of deposits refundable should be prepared according to the registers in your office, and the same got verified with the Treasury accounts with reference to the Head of account for future guidance.

I am accordingly to request you to kindly take early action on the lines indicated above.

I have etc

1/5/14

Secretary to Govt. Rev. Dept.